

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**481053 WEST EASTON BORO, NORTHAMPTON COUNTY**



## WEST EASTON BORO, NORTHAMPTON County

## BALANCE SHEET

December 31, 2020

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits							189,931			189,931
<b>Total Liabilities and Other Credits</b>		6,046						189,931			195,977
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	1,372,519	79,721	176,100		588,090		1,151			2,217,581
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,372,519	79,721	176,100		588,090		1,151			2,217,581
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											2,413,558

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Taxes								
301.00	Real Estate Taxes	286,341						286,341
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	27,839						27,839
310.20	Earned Income Taxes / Wage Taxes	140,750						140,750
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		454,930						454,930

Licenses and Permits							
320-322	All Other Licenses and Permits	12,843			149		12,992
321.80	Cable Television Franchise Fees	3,442					3,442
<b>Total Licenses and Permits</b>		16,285			149		16,434

Fines and Forfeits							
330-332	Fines and Forfeits	2,385					2,385
<b>Total Fines and Forfeits</b>		2,385					2,385

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Interest, Rents and Royalties		Governmental Funds		Proprietary Funds		Fiduciary Fund	Total
341.00	Interest Earnings	13,600	138	399	8,766	379	23,282
342.00	Rents and Royalties						
<b>Total Interest, Rents and Royalties</b>		13,600	138	399	8,766	379	23,282

Federal		Governmental Funds		Proprietary Funds		Fiduciary Fund	Total
351.03	Highways and Streets						
351.09	Community Development						
351.00	All Other Federal Capital and Operating Grants						
352.01	National Forest						
352.00	All Other Federal Shared Revenue and Entitlements						
353.00	Federal Payments in Lieu of Taxes						
<b>Total Federal</b>							

State		Governmental Funds		Proprietary Funds		Fiduciary Fund	Total
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants						
355.01	Public Utility Realty Tax (PURTA)	424					424
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		38,736				38,736
355.04	Alcoholic Beverage Licenses	300					300
355.05	General Municipal Pension System State Aid						
355.07	Foreign Fire Insurance Tax Distribution	5,993					5,993
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution						

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		6,717	38,736					45,453

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	9,136						9,136
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		9,136						9,136

Charges for Service								
361.00	General Government							
362.00	Public Safety							
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				189,531			189,531
364.30	Solid Waste Collection and Disposal Charge (trash)	119,532						119,532
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	40						40
365.00	Health	200						200
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		119,772			189,531			309,303

Unclassified Operating Revenues								
383.00	Special Assessments	39,550						39,550
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	100						100
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	5,192						5,192
<b>Total Unclassified Operating Revenues</b>		44,842						44,842

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers		25,000					25,000
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term Debt							

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
<b>Total Other Financing Sources</b>				25,000				25,000

<b>TOTAL REVENUES</b>	667,667	38,874	25,399		198,446		379	930,765
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	16,921			979			17,900
401.00	Executive (Manager or Mayor)	38,433			15,867			54,300
402.00	Auditing Services / Financial Administration	5,590						5,590
403.00	Tax Collection	6,974						6,974
404.00	Solicitor / Legal Services	27,850						27,850
405.00	Secretary / Clerk	21,138			9,059			30,197
406.00	Other General Government Administration	3,358						3,358
407.00	IT-Networking Services-Data Processing	17,034						17,034
408.00	Engineering Services	34,181			900			35,081
409.00	General Government Buildings and Plant	43,406						43,406
<b>Total General Government</b>		214,885			26,805			241,690

Public Safety								
410.00	Police	60,050						60,050
411.00	Fire	48,296						48,296
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	7,891			140			8,031



WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

### EXPENDITURES

Public Safety								
414.00	Planning and Zoning	180						180
415.00	Emergency Management and Communications	100						100
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		116,517			140			116,657

Health and Human Services								
420.00- 425.00	Health and Human Services	500						500
<b>Total Health and Human Services</b>		500						500

Public Works - Sanitation								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	110,294						110,294
428.00	Weed Control	675						675
429.00	Wastewater / Sewage Treatment and Collection				154,388			154,388
<b>Total Public Works - Sanitation</b>		110,969			154,388			265,357

Public Works - Highways and Streets								
430.00	General Services - Administration	7,790						7,790
431.00	Cleaning of Streets and Gutters	2,559						2,559
432.00	Winter Maintenance – Snow Removal	1,405						1,405
433.00	Traffic Control Devices	154						154
434.00	Street Lighting	13,153						13,153

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

**Public Works - Highways and Streets**

435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	2,190						2,190
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	11,197						11,197
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		38,448						38,448

**Other Public Works Enterprises**

440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>								

**Culture and Recreation**

451.00	Culture-Recreation Administration	323						323
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	1,001						1,001

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	9,000						9,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	1,000						1,000
<b>Total Culture and Recreation</b>		11,324						11,324

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>								

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	11,757			1,907			13,664
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Employer Paid Benefits and Withholding Items</b>							
484.00	Worker Compensation Insurance	15,639					15,639
487.00	Other Group Insurance Benefits	11,930			5,113		17,043
<b>Total Employer Paid Benefits and Withholding Items</b>		39,326			7,020		46,346

<b>Insurance</b>							
486.00	Insurance, Casualty, and Surety	10,677			3,080		13,757
<b>Total Insurance</b>		10,677			3,080		13,757

<b>Unclassified Operating Expenditures</b>							
488.00	Fiduciary Fund Benefits and Refunds Paid						
489.00	All Other Unclassified Expenditures						
<b>Total Unclassified Operating Expenditures</b>							

<b>Other Financing Uses</b>							
491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers	25,000					25,000
493.00	All Other Financing Uses						
<b>Total Other Financing Uses</b>		25,000					25,000

<b>TOTAL EXPENDITURES</b>		567,646			191,433		759,079
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		100,021	38,874	25,399	7,013	379	171,686
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WEST EASTON BORO

December 31, 2020

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	0
Capitalized lease obligations	0
Net debt	0

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

178,610

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Independent Public Accountant/Certified Public Accountant Submission Page  
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**SIGNATURE AND VERIFICATION**

Signed: DAVID L. KUNSMAN, SR. Appointed Auditor/CPA

December 31, 2020

**NOTES / COMMENTS**